

**Pima County FY 2005/06 Recommended Budget**

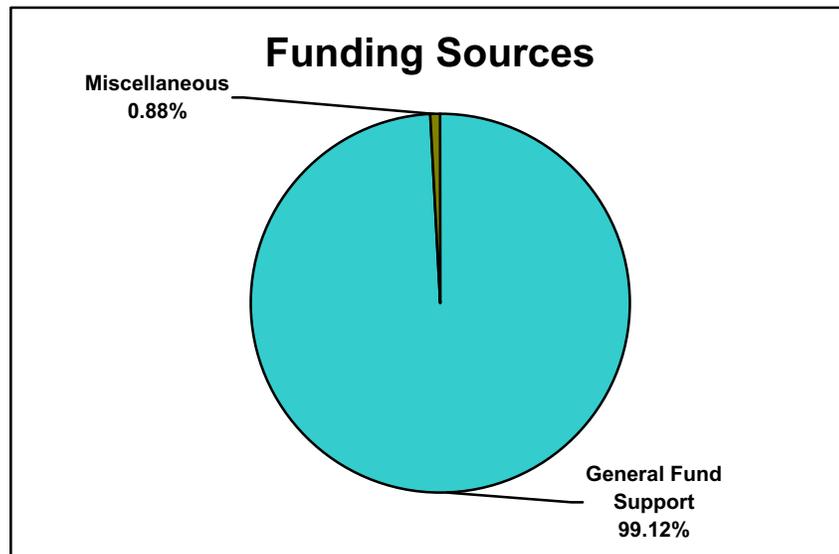
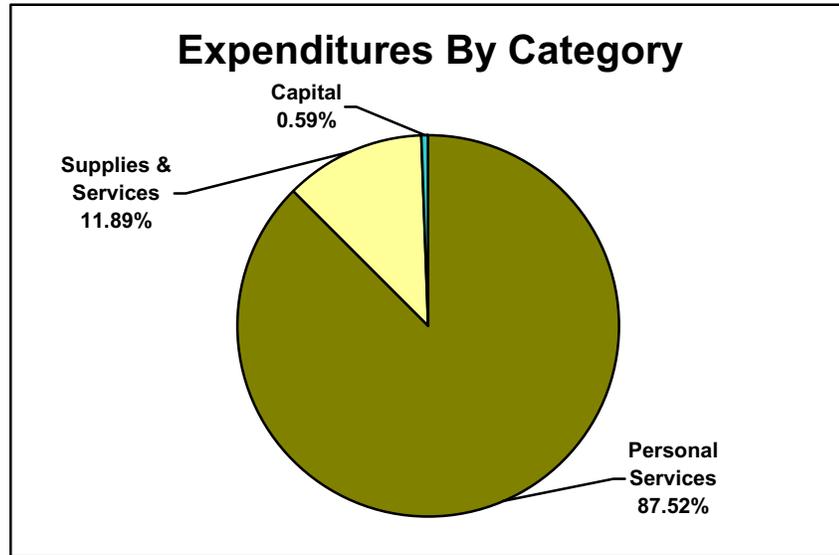
**Finance – General Fund**

Revenue \$ 48,000  
Expenditures 5,595,103

Fund Impact \$(5,547,103)

FTEs 95.8

Function Statement: Provide centralized financial services to internal and external customers of the County. Financial operations include administration, bond financing, budget development and monitoring, tax levy and tax rate compilation, financial statement preparation, financial systems control, accounts payable, payroll processing, records maintenance, collections, audit, and mail services.



**Recommended Budget Summary - General Fund**

	<b>Total Expenditures</b>	<b>Total Revenues</b>	<b>Operating Transfers</b>	<b>Net General Fund Impact</b>
<b>FY 2004/05 Adopted</b>	4,462,842	48,000	0	(4,414,842)
Annualize FY 2004/05 Salary Adjustment	61,232			(61,232)
Benefits Adjustment	38,198			(38,198)
Transfer ORCA from County Administrator	667,801			(667,801)
Former Kino Employees	199,409			(199,409)
<b>Supplemental Requests</b>				
Package C: Grants/Compliance Positions	165,621			(165,621)
<b>Total Recommended Budget</b>	<u>5,595,103</u>	<u>48,000</u>	<u>0</u>	<u>(5,547,103)</u>
<b>Full Time Equivalents (FTEs)</b>	<u>95.8</u>			

**Comments/Issues**

A total of 4.1 FTEs are charged to other departments: 0.5 to Transportation (\$21,024); 2.0 to Capital Projects (\$129,654); 1.0 to Wastewater Management (\$42,048); 0.5 to Risk Management (\$21,024); and 0.1 to Development Services (\$4,382).

Funding for the Office of Revenue, Collections, and Audit (ORCA) will be transferred from the County Administrator's department to the Finance department in FY 2005/06. Total expenditures in the amount of \$667,801 have been provided.

Following the transfer of Kino Community Hospital to University Physicians, Incorporated (UPI), the former Kino employees who wanted to continue as County employees were assigned to various County departments, and for fiscal year 2004/05, the funding for these employees was budgeted in a transition fund. As of July 1, 2005, the remaining former Kino employees will be assigned to vacant County positions or positions that were created during the fiscal year 2005/06 budget process. The funding for these employees was added to the base budget of the department to which they will be assigned on July 1, 2005. The \$199,409 for former Kino employees that was added to the Finance budget includes funding for 2.3 new FTEs.

Recommended General Fund revenue sources:

Processing Late PAFs	25,000
Processing Garnishments	23,000
	<u>48,000</u>

Recommended General Fund capital expenditures:

Replacement of computers	18,000
Billing system software to improve collections	15,000
	33,000

The department submitted one request for supplemental funding. The following package is recommended:

Supplemental Package C - Grants/Compliance Positions - is recommended for funding. The package requested \$156,661 in personal services, \$4,460 in supplies and services, and \$4,500 in capital to comply with Board of Supervisors Policy D22.6.

**Five Year History of Expenditures and Revenues - General Fund**

	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Projected	FY 2005/06 Recommended
<b>Expenditures</b>	3,978,649	4,215,455	4,288,525	4,462,842	5,595,103
<b>Revenues</b>	70,835	61,058	72,529	48,000	48,000

**Funding Summary By Department - General Fund**

	FY 2004/05 Adopted	FY 2005/06 Department Base Request	FY 2005/06 Department Supplementals	FY 2005/06 Department Total Request	FY 2005/06 Administrator Recommended
<b>Expenditures</b>					
Personal Services	3,850,009	4,740,288	156,661	4,896,949	4,896,949
Supplies & Services	612,833	660,694	4,460	665,154	665,154
Capital	0	28,500	4,500	33,000	33,000
<b>Total Expenditures</b>	4,462,842	5,429,482	165,621	5,595,103	5,595,103
<b>Revenues</b>					
Miscellaneous	48,000	48,000	0	48,000	48,000
<b>Total Revenues</b>	48,000	48,000	0	48,000	48,000
General Fund Support	4,414,842	5,381,482	165,621	5,547,103	5,547,103
<b>Total Funding</b>	4,462,842	5,429,482	165,621	5,595,103	5,595,103

### SUMMARY BY ACCOUNT

Department Name: FINANCE

ACCOUNT NAME	2003/04	2004/05		2005/06	
	ACTUAL	ADOPTED	YTD THRU FEB 28, 2005	DEPARTMENT REQUESTED	RECOMMENDED
<b>EXPENDITURE ACCOUNTS -</b>					
SALARIES & WAGES	2,790,128	3,671,466	2,053,094	4,126,044	4,126,044
OVERTIME	3,847	0	3,659	0	0
TEMPORARY HELP	21,833	19,785	1,508	19,947	19,947
HOLIDAY PAY	538	0	704	0	0
BUDGETED PERSONAL SVCS REDUCTION	0	(142,180)	0	(57,237)	(57,237)
BUDGETED BENEFITS	618,699	836,084	444,544	1,051,311	1,051,311
SALARY REDUCTION	(3,510)	(535,146)	0	(243,116)	(243,116)
INTERDEPARTMENTAL SALARIES	363	0	0	0	0
<b>** OBJECT TOTALS FOR:</b>					
PERSONAL SERVICES	3,431,898	3,850,009	2,503,509	4,896,949	4,896,949
OFFICE SUPPLIES	31,853	28,980	14,349	42,017	42,017
BOOKS/SUBSCRIPTIONS/VIDEO	5,838	5,991	3,808	6,600	6,600
SOFTWARE / SOFTWARE LICENSES <\$1,000	2,167	1,170	120	8,319	8,319
OTHER OPERATING SUPPLIES	0	500	0	0	0
REPAIR & MAINTENANCE SUPPLIES	6,243	4,800	6,313	6,500	6,500
SMALL TOOLS & OFFICE EQUIP < \$1,000	28,448	5,800	6,027	10,950	10,950
COURT REPORTERS	229	0	135	0	0
LAWYERS	9,350	20,000	5,906	0	0
NON MEDICAL PROFESSIONAL SERVICES	19,867	15,000	7,116	9,500	9,500
MEDICAL PROFESSIONAL SERVICES	2,995	3,000	10,278	0	0
TELEPHONE/VOICE/DATA TELECOMMUNICATION	21,617	20,663	13,038	28,550	28,550
POSTAGE & FREIGHT	123,905	131,954	95,267	139,000	139,000
MILEAGE REIMBURSEMENT	144	400	9	103	103
IN-STATE TRAVEL	19	1,000	35	800	800
IN-STATE TRAINING	4,153	4,500	12,420	38,200	38,200
MOTOR POOL	2,328	3,340	2,045	3,119	3,119
ADVERTISING	8,787	8,106	2,040	6,100	6,100
PRINTING AND MICROFILMING	133,922	149,186	128,352	150,309	150,309
OTHER INSURANCE	236	0	0	0	0
REFUSE/SEWAGE DISPOSAL/RECYCLING	0	0	136	0	0
LEASES & RENTALS	1,074	2,320	3,204	3,060	3,060
INTERDEPT. SUPPLIES & SERVICES	0	(2,745)	0	0	0
R&M MACHINERY & EQUIPMENT	188,486	202,133	4,526	8,495	8,495
R&M RENEWAL SOFTWARE AGREEMENTS	0	0	198,790	194,282	194,282
R&M BUILDINGS & GROUNDS	2,417	750	23	0	0
INVESTIGATIVE EXPENSES	0	0	0	2,000	2,000
DUES AND MEMBERSHIPS	3,768	5,010	1,886	6,620	6,620
LAUNDRY & LINEN SERVICES	109	0	0	0	0
USE TAX	815	0	2,817	0	0

### SUMMARY BY ACCOUNT

Department Name: FINANCE

	2003/04	2004/05		2005/06	
ACCOUNT NAME	ACTUAL	ADOPTED	YTD THRU FEB 28, 2005	DEPARTMENT REQUESTED	RECOMMENDED
ADMINISTRATIVE OVERHEAD	0	400	0	0	0
OTHER MISCELLANEOUS CHARGES	1,928	575	4,381	630	630
<b>** OBJECT TOTALS FOR:</b>					
SUPPLIES & SERVICES	600,698	612,833	523,021	665,154	665,154
OFF MACH/COMPUTER \$1,000 - \$4,999	3,711	0	0	18,000	18,000
SOFTWARE/OFF MACH (\$5,000 OR MORE)	252,218	0	0	15,000	15,000
<b>** OBJECT TOTALS FOR:</b>					
CAPITAL OUTLAY	255,929	0	0	33,000	33,000
<b>*** TOTAL: EXPENDITURE ACCOUNTS -</b>	<b>4,288,525</b>	<b>4,462,842</b>	<b>3,026,530</b>	<b>5,595,103</b>	<b>5,595,103</b>
<b>REVENUE</b>					
MISCELLANEOUS COLLECTIONS	(120)	0	0	0	0
OTHER MISCELLANEOUS REVENUE	72,649	48,000	32,756	48,000	48,000
<b>** OBJECT TOTALS FOR:</b>					
MISCELLANEOUS	72,529	48,000	32,756	48,000	48,000
<b>*** TOTAL: REVENUE</b>	<b>72,529</b>	<b>48,000</b>	<b>32,756</b>	<b>48,000</b>	<b>48,000</b>

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